

Judge: Christopher M. Alston
Chapter: Chapter 7

UNITED STATES BANKRUPTCY COURT FOR THE
WESTERN DISTRICT OF WASHINGTON AT SEATTLE

In re: PARLOR BELLEVUE LLC., Debtor.	Bankruptcy No. 16-12987-CMA Adversary Proceeding No.
EDMUND J. WOOD, solely in his capacity as Chapter 7 Trustee of the Bankruptcy Estate of Parlor Bellevue, LLC., Plaintiff. v. AMAZON.COM, INC., Defendant.	COMPLAINT TO AVOID AND RECOVER FRAUDULENT TRANSFERS PURSUANT TO SECTION 544 AND 548 OF THE BANKRUPTCY CODE AND R.C. 19.40 ET. AL

I. INTRODUCTION

EDMUND J. WOOD, solely in his capacity as Chapter 7 Trustee of the Bankruptcy Estate of the Parlor Bellevue, LLC., by and through his undersigned counsel, complains as set forth below.

II. JURISDICTION AND VENUE

- 2.1 This is an action to avoid and recover fraudulent transfers.
- 2.2 The Plaintiff consents to entry of final orders or judgment by the bankruptcy court.
- 2.3 This Court has jurisdiction to hear this complaint pursuant to 28 U.S.C. § 157(a) and (b), 1334(a) and (b), and 11 U.S.C. §§ 105, 544, 547, 548 and 551.

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2.4 This matter has been referred to the Bankruptcy Judges of this District pursuant to General Rule 7 of the Rules for the United States District Court for the Western District of Washington

2.5 Venue is proper under 28 U.S.C. § 1409.

III. PARTIES

3.1 Debtor. Parlor Bellevue, LLC. (“Parlor Bellevue” or “Debtor”) filed a voluntary Chapter 7 petition on June 2, 2016 (“Petition Date”).

3.2 Trustee. Edmund J. Wood ("Wood" or "Trustee") was appointed as the Chapter 7 Trustee for the case on June 2, 2016. The Trustee is authorized to bring this action pursuant to §§105, 544, 548, and 551 of the Bankruptcy Code and does so solely in his capacity as Trustee for Parlor Bellevue.

3.3 Defendant. Amazon.com, Inc. ("Amazon") is incorporated in and conducts business in the State of Washington.

IV. STATEMENT OF FACTS

4.1 Parlor Bellevue was incorporated in the State of Washington on December 10, 2004. The sole member was continuously listed as Steven W. Olson (“Olson”) until 2013, when an Annual Report was filed listing Parlor Entertainment Group, Inc. (“Entertainment”) as the Manager. The bankruptcy schedules list Entertainment as the 100% owner of Parlor Bellevue, with Olson as Parlor Bellevue’s President.

4.2 Entertainment was incorporated in the State of Washington on November 27, 2012. On every Annual Report filed by Entertainment from January 2, 2013, through November of 2015, Entertainment lists Olson as the sole officer. On March 31, 2017, the State of Washington administratively dissolved Entertainment.

4.3. Parlor Seattle, LLC ("Parlor Seattle") was incorporated in the State of Washington September 9, 2013. The Initial Report was filed with the State of

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1 Washington on October 3, 2013. The Initial Report and all subsequent Annual Reports
2 listed Entertainment as the Manager and Olson as the President. On February 3, 2017,
3 the State of Washington administratively dissolved Parlor Seattle.

4 4.4 On October 16, 2013, Parlor Seattle as sublessee, and 601 Pine Street
5 Investment Group, Inc. ("Pine Street") as sublessor, entered a Sublease ("Sublease") for
6 real property located at 1522 6th Avenue and 601 Pine Street, Seattle, Washington 98101
7 ("Seattle Location"). The date of possession was November 1, 2013. The lease was for
8 10.5 years with the rent for the first 12 months being \$38,277.68.
9

10 4.5 Parlor Seattle opened at the Seattle Location on June 9, 2014 and closed
11 its doors on October 25, 2015.
12

13 4.6 Parlor Bellevue made the following transfers in the following amount to the
14 Amazon. All of the transfers were made for obligations owed by Parlor Seattle:
15

Date	Name	Debit
02/24/2014	Amazon.com	2,539.14
02/15/2014	Amazon.com	1,692.76
07/09/2014	Amazon.com	1,530.82
04/30/2014	Amazon.com	1,255.59
01/26/2014	Amazon.com	1,214.40
04/30/2014	Amazon.com	999.98
02/25/2014	Amazon.com	846.38
02/28/2014	Amazon.com	815.39
05/08/2014	Amazon.com	795.39
03/06/2014	Amazon.com	773.26
06/29/2014	Amazon.com	666.98
03/22/2014	Amazon.com	591.25
03/15/2014	Amazon.com	553.46
02/14/2014	Amazon.com	532.23
04/16/2014	Amazon.com	495.36
10/06/2014	Amazon.com	442.57
03/19/2014	Amazon.com	402.00
06/29/2014	Amazon.com	401.41
05/06/2014	Amazon.com	329.78
02/06/2014	Amazon.com	261.97

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1	03/06/2014	Amazon.com	236.77
2	06/21/2014	Amazon.com	232.20
3	06/13/2014	Amazon.com	230.48
4	09/26/2014	Amazon.com	230.14
5	09/22/2014	Amazon.com	229.95
6	05/26/2014	Amazon.com	223.70
7	05/26/2014	Amazon.com	223.70
8	08/22/2014	Amazon.com	221.55
9	01/12/2014	Amazon.com	221.52
10	01/14/2014	Amazon.com	221.52
11	05/16/2014	Amazon.com	220.40
12	10/03/2014	Amazon.com	196.98
13	05/26/2014	Amazon.com	186.66
14	06/19/2015	Amazon.com	158.79
15	06/11/2015	Amazon.com	147.50
16	03/21/2014	Amazon.com	147.44
17	04/30/2014	Amazon.com	134.98
18	06/06/2014	Amazon.com	122.67
19	06/21/2014	Amazon.com	111.84
20	06/05/2014	Amazon.com	107.94
21	01/02/2014	Amazon.com	106.58
22	01/17/2014	Amazon.com	99.96
23	03/20/2014	Amazon.com	96.39
24	01/17/2014	Amazon.com	96.03
25	06/12/2015	Amazon.com	86.83
26	05/29/2014	Amazon.com	84.94
27	02/15/2014	Amazon.com	79.90
28	07/07/2014	Amazon.com	77.97
29	07/17/2014	Amazon.com	76.74
	02/28/2014	Amazon.com	75.49
	02/08/2014	Amazon.com	73.05
	05/23/2014	Amazon.com	72.03
	09/26/2014	Amazon.com	70.18
	02/15/2014	Amazon.com	66.60
	03/19/2014	Amazon.com	61.96
	10/08/2014	Amazon.com	59.38
	03/18/2014	Amazon.com	58.92
	06/06/2014	Amazon.com	55.47
	10/31/2014	Amazon.com	53.93
	07/09/2014	Amazon.com	53.61
	07/10/2014	Amazon.com	52.53

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1	09/26/2014	Amazon.com	51.09
2	06/11/2014	Amazon.com	49.03
3	09/22/2014	Amazon.com	46.23
4	03/16/2014	Amazon.com	45.50
5	01/28/2014	Amazon.com	44.17
6	06/06/2014	Amazon.com	41.16
7	04/30/2014	Amazon.com	40.61
8	03/21/2014	Amazon.com	39.95
9	09/26/2014	Amazon.com	39.95
10	07/17/2014	Amazon.com	36.25
11	06/24/2014	Amazon.com	32.98
12	05/06/2014	Amazon.com	30.94
13	01/27/2014	Amazon.com	29.97
14	05/26/2014	Amazon.com	29.94
15	05/06/2014	Amazon.com	27.99
16	01/27/2014	Amazon.com	25.94
17	11/22/2014	Amazon.com	23.22
18	02/25/2014	Amazon.com	22.86
19	03/19/2014	Amazon.com	13.96
20	03/18/2014	Amazon.com	10.99
21	06/24/2014	Amazon.com	9.36
22		Amazon.com	
23		Total	23,197.43

4.7 The amount of the transfers listed above (hereafter, the "Transfers") total
\$23,197.43.

4.8 There may have been other transfers made by Parlor Bellevue to Amazon.
The Trustee reserves the right to assert claims for recovery of additional transfers
following discovery.

4.9 At all relevant times, Parlor Bellevue owed no obligation of any kind to
Amazon and it had no obligation to pay the debts of Parlor Seattle. Parlor Bellevue did
not receive reasonably equivalent value in exchange for the Transfers.

4.10 The Debtor was insolvent at all times relevant herein. The Debtor's
bankruptcy schedules list no assets, and liabilities of \$4,257,024.00.

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1 4.11 The Debtor's bankruptcy schedules list no assets, and liabilities of
2 \$4,257,024.00. The Debtor's financial statements from 2013 forward, with fixed assets
3 valued at fair liquidation value, show that the Debtor was insolvent at all relevant times.

4 4.12 Parlor Seattle was never adequately funded. For unknown reasons Parlor
5 Bellevue agreed to guarantee a substantial number of Parlor Seattle's obligations including
6 its almost \$40,000.00 per month lease and almost \$2,000,000.00 in loans even though
7 Parlor Seattle was already insolvent.

8 4.13 Parlor Bellevue paid a substantial amount of Parlor Seattle's monthly
9 obligations and as a result Parlor Bellevue was unable to pay its obligations as they
10 became due. Because Parlor Bellevue paid Parlor Seattle debts, it was unable to pay its
11 own obligations and incurred substantial debt, including approximately \$1,000,000.00 it
12 owed to the Parlor Bellevue landlord for rent.

14 4.14 The Transfers were made while the Debtor was insolvent or rendered the
15 Debtor insolvent or with unreasonably small operating capital and left the Debtor without
16 the ability to pay its debts as they became due.

17 **V. FIRST CAUSE OF ACTION FRAUDULENT CONVEYANCES**
18 **11 U.S.C. §544 AND RCW 19.40.**

19 5.1 The Transfers made by the Debtor to Defendant are avoidable pursuant to
20 RCW 19.40.010 et. seq.

21 5.2 The Transfers by the Debtor to the Defendant were made with actual intent
22 to hinder, delay or defraud creditors of the Debtor. Specifically, the Debtor was aware that it
23 owed no funds to the Defendant for debts Parlor Seattle owed and knew that paying this
24 Defendant approximately \$23,000.00 would hinder, delay or impair its ability to pay
25 obligations owed to its legitimate creditors.

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5.3 The Transfers by the Debtor to the Defendant were made without the Debtor receiving reasonably equivalent value in exchange for the Transfers.

5.4 The Transfers by the Debtor to the Defendant caused the Debtor to engage or thereafter engage in business for which the remaining assets of the Debtor were unreasonably small in relation to the business or transactions.

5.5 The Transfers by the Debtor to the Defendant should have caused the Debtor to believe that it would incur debts beyond its ability to pay as they became due.

5.6 The Debtor was insolvent on the date of each and every one of the Transfers. Alternatively, the Debtor became insolvent as a result of the Transfers.

VI. SECOND CAUSE OF ACTION: FRAUDULENT TRANSFERS UNDER § 548 OF THE BANKRUPTCY CODE

6.1 The Transfers were made to and/or for the benefit of the Defendant.

6.2 The Debtor did not receive reasonably equivalent value in exchange for the Transfers.

6.3 The Debtor was insolvent on the date of each of the Transfers.

6.4 The Transfers to the Defendant were made with actual intent to hinder

delay and defraud creditors to whom the Debtor was indebted before or after the date of the Transfers. Specifically, the Debtor was aware that it owed no funds to the Defendant for obligations incurred by Parlor Seattle and knew that paying this Defendant approximately \$23,000.00 would hinder, delay or impair its ability to pay obligations owed to its legitimate creditors.

6.5 The Transfers to the Defendant are therefore avoidable pursuant to 11
U.S.C. §548.

6.6 The Trustee may recover the value of the Transfers, in an amount of no less than \$23,197.43, from the Defendant, under 11 U.S.C. §550.

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